

Recipient	Estimated Claim Amount	Potential Defense/Missing Element	Estimated Amount Defeated	Net Amount
Allianz	\$ 12,000.00	Ordinary Course	\$ 12,000.00	\$ -
BMO Harris Bank	\$ 14,697.96	Ordinary Course	\$ 14,697.96	\$ -
Breakout Capital	\$ 164,918.00	Ordinary Course	\$ 77,418.00	\$ 87,500.00
Capital One	\$ 459,505.14	Ordinary Course	\$ -	\$ 459,505.14
CAT Financial	\$ 21,382.63	Ordinary Course	\$ 21,382.63	\$ -
Corridor Property/Hiawatha Properties, LLC/BDC Group Properties, LLC	\$ 53,379.36	Reasonably Equivalent Value	\$ 53,379.36	\$ -
Ditch Witch Financial Services	\$ 13,025.55	Ordinary Course	\$ 13,025.55	\$ -
Divvy	\$ 44,926.52	Ordinary Course	\$ -	\$ 44,926.52
ECICOG	\$ 33,548.82	Oversecured & Ordinary Course	\$ 33,548.82	\$ -
Galinsky Family Real Estate	\$ 10,598.00	Ordinary Course	\$ 10,598.00	\$ -
Green Note Capital	\$ 239,562.50	Ordinary Courses & Subsequent New Value	\$ 239,562.50	\$ -
GreenState Credit Union	\$ 35,361.04	Oversecured & Ordinary Course	\$ 35,361.04	\$ -
Internal Revenue Service	\$ 331,993.86	Priority Claim	\$ 331,993.86	\$ -
John Deere Financial	\$ 17,064.27	Oversecured & Ordinary Course	\$ 17,064.27	\$ -
Keystone Savings Bank (AT40)	\$ 30,743.85	Ordinary Course	\$ 30,743.85	\$ -
Keystone Savings Bank (Old Line of Credit)	\$ 71,488.17	Oversecured & Ordinary Course	\$ 71,488.17	\$ -
Keystone Savings Bank Interest	\$ 12,757.55	Oversecured & Ordinary Course	\$ 12,757.55	\$ -
Keystone Savings Bank (Line of Credit Sweeps)	\$2,486,155.50	Oversecured & Ordinary Course	\$ 2,486,155.50	\$ -
KYF Global Partners, LLC	\$ 272,596.17	Ordinary Course	\$ 272,596.17	\$ -
Liberty Mutual Insurance	\$ 75,795.06	Ordinary Course	\$ 75,795.06	\$ -
Manchester Leasing Service, Inc.	\$ 63,597.56	Ordinary Course	\$ 58,679.38	\$ 4,918.18
Marlin Capital Solutions/PEAC Solutions	\$ 34,615.35	Ordinary Course	\$ 34,615.35	\$ -

Recipient	Estimated Claim Amount	Potential Defense/Missing Element	Estimated Amount Defeated	Net Amount
Shahram Ghaffarkhan	\$ 14,854.66	Ordinary Course	\$ 14,854.66	\$ -
Candace N. Bruce	\$ 71,073.34	Ordinary Course, Subsequent New Value, Priority Claim, and Reasonably Equivalent Value	\$ 71,073.34	\$ -
Candace N. Bruce	\$ 9,121.37	Reasonably Equivalent Value	\$ 9,121.37	\$ -
Dennis C. Bruce	\$ 225,723.52	Ordinary Course, Subsequent New Value, Priority Claim, and Reasonably Equivalent Value	\$ 225,723.52	\$ -
Kaylee E. Bruce	\$ 47,000.00	Ordinary Course, Subsequent New Value, Priority Claim, and Reasonably Equivalent Value	\$ 47,000.00	\$ -
Todd Shores	\$ 181,153.91	Ordinary Course, Subsequent New Value, Priority Claim, and Reasonably Equivalent Value	\$ 181,153.91	\$ -
Todd Shores	\$ 1,542.31	Reasonably Equivalent Value	\$ 1,542.31	\$ -
Rob Brown	\$ 157,883.92	Ordinary Course, Subsequent New Value, Priority Claim, and Reasonably Equivalent Value	\$ 157,883.92	\$ -
Veerabhadra R. Malikireddy/Dennis C. Bruce	\$ 7,000.00	Reasonably Equivalent Value	\$ 7,000.00	\$ -
Total: \$ 4,618,216.05				

Note: The information contained here constitutes Debtor's estimates and is presented for informational purposes. The "ordinary course" analysis for vendors only considers if the payments made within the preference period show a pattern of amounts and timing. Creditors may have provided subsequent new value not reflected here. Debtor intends to use this information for plan estimation purposes. These statements are not intended to bind any party, merely to illustrate the Debtor's reasoning and justify its plan estimates.